State of Kansas
Recreation Commission

2026

CERTIFICATE

To the Clerk of Dickinson, State of Kansas
We, the undersigned officers of
Abilene Recreation Commission
certify that the hearing mentioned in the attached publication was held and after the budget hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year. Per K.S.A. 12-1927 a copy of the budget has been submitted to the sponsoring entity and to county clerk .

Table of Contents for the Adopted Budget	Page No.	2026 Adopted Budget of Expenditures for the Proposed Budget Year
Statement of Cond. Lease-Purchase/Cert. of Participation	2	
General	3	781,173
Employee Benefits		105,925
TOTAL	xxxxxxx	887,098
Budget Hearing Notice		
Combined Rate/Budget Hearing Notice		
RNR Hearing Notice		

Nov Value - 107,685,503
TIF - 725,654
Final Valuation: 106,959,849

Total Revenue Neutral Rate	3.198
Total Proposed Estimated Mill Rate	3.352
Does budget require a resolution to exceed the RNR?	YES

Rec - 2.525
Benefits - .851
total 3.376

Date Received: 9/3/25

County Clerk

Commission Members

Permanent Recreation Commission Address	Sponsoring USD/City Address
Abilene Recreation Commission	USD 435
1020 NW 8th St	0
Abilene, KS 67410	0

Provide point of contact:
Kellee Timbrook
POC phone number:
785-263-7266

Other County:	0
Other County:	0
Other County:	0
Other County:	0
Other County:	0

CPA Summary

Computation to Determine Dollar Amount Levy Limitation

Name of County	July 1 Valuation:
Dickinson	107,705,928
0	
0	
0	
0	
0	

Total valuation:	107,705,928	
General Fund	2.507	
Dollar amount to be raised by 2.507 mill:		$ 270,019
Employee Benefits Fund	0.845	
		$ 91,012
Total Revenue Neutral Rate	3.198	
Dollar amount to be raised by RNR		$ 344,444

Note: The dollar amount to be raised is an estimate based upon the preliminary total assessed valuation and the mill rate limitation. Computation as follows:
(total valuation of 107,705,928 multiplied by mill rate of 2.507 divided by 1000) = $ 270,019
The mill rate limitation is only applicable to the general fund. This dollar amount can change depending upon the final total assessed valuation.

Abilene Recreation Commission 2026

FUND PAGE

Adopted Budget **General Fund**	Prior Year Actual 2024	Current Year Estimated 2025	Proposed Budget Year 2026
Unencumbered Cash Balance	468,731	427,953	278,613
Receipts:			
Ad Valorem	275,143	295,000	270,019
Motor Vehicle	30,791	30,862	32,643
Donations/Grants/Scholarships	15,940	10,000	10,000
Administration	8,370	6,699	6,698
Aquatics	69,268	60,200	63,700
Athletics	104,057	96,000	98,500
Community Education	13,553	22,000	13,000
Community Center	9,481	7,000	8,000
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	526,603	527,761	502,560
Resources Available	995,334	955,714	781,173
Expenditures:			
Administration	222,311	269,470	276,693
Aquatics	97,773	96,304	100,550
Athletics	117,555	132,285	141,956
Community Education	13,782	28,542	23,316
Community Center	88,509	70,500	70,662
Special Projects	27,450	80,000	145,000
Capital Improvement	0	0	0
Cash Forward			22,996
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	567,380	677,101	781,173
Unencumbered Cash Balance	427,953	278,613	0

Dollar amount to be raised by 2.507 mill: $ 270,019

CPA Summary

Abilene Recreation Commission

2026

FUND PAGE

Adopted Budget **Employee Benefits**	Prior Year Actual 2024	Current Year Estimated 2025	Proposed Budget Year 2026
Unencumbered Cash Balance	36,250	23,841	7,125
Receipts:			
Ad Valorem	54,398	65,000	91,012
Motor Vehicle	6,126	7,426	7,788
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	60,523	72,426	98,800
Resources Available	96,773	96,267	105,925
Expenditures:			
FICA	18,638	23,330	24,155
Work Comp	0	14,170	14,170
Unemployment	332	312	321
Health Insurance	36,448	31,231	46,065
KPERS/457	17,334	19,919	20,383
Athletic Contribution	180	180	180
Cash Forward			651
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	72,932	89,142	105,925
Unencumbered Cash Balance	23,841	7,125	0

CPA Summary

Statement of Conditional Lease-Purchase and Certificate of Participation

Items Purchased	Contract Date	Term of Contract (Months)	Int Rate %	Ending Date of Contract	Total Amount Financed (Beg Princ)	Princ Bal On @ Beg of FY: Jan 1 2025	Pmts Due for the Year of 2025	Pmts Due for the Year of 2026
NONE								
Total						0	0	0

If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Resolution No. 082525

A RESOLUTION OF THE Abilene Recreation Commission, LOCATED IN Abilene, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Abilene Recreation Commission was calculated as 3.198 mills by the Dickinson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Abilene Recreation Commission will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 25, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Abilene Recreation Commission, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Abilene Recreation Commission:

The Abilene Recreation Commission my levy a property tax rate exceeding the Revenue Neutral Rate of 3.198 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 25th day of August 2025 by the Abilene Recreation Commission.

Commission Members

Chairperson

Secretary

Roll Call Vote

A Roll Call Vote of the Abilene Recreation Commission To Levy a Property Tax Exceeding the Revenue Neutral Rate

Heating to Exceed Revenue Neutral Rate held on August 25, 2025

Resolution No. 082525

Governing Body Member	Yes	No	No Vote
Derek Berns	X		
Shelly Crane			X
Angie Evans	X		
Billy Hansen	X		
Shawn Herrman	X		
TOTAL	4	0	1

Certified:

Angie Evans

Published in The Abilene Reflector Chronicle on August 14th, 2025.

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

State of Kansas
Recreation Commission
2026

The governing body of

Abilene Recreation Commission

will meet on August 25, 2025 at 6:45 AM at Abilene Community Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds. Detailed budget information is available at Abilene Community Center and will be available at this meeting.

SUPPORTING COUNTIES

Dickinson (home county)

BUDGET SUMMARY OF EXPENDITURES

The proposed budget year expenditure amount is the maximum expenditure limit for the proposed budget

Fund	Prior Year Actual 2024	Current Year Estimated 2025	Proposed Budget Year 2026
General	567,380	677,101	781,173
Employee Benefits	72,932	89,142	105,925
Totals	640,313	766,243	887,098

Lease Purchases:	2022	2023	2024
July 1,	0	0	0

Revenue Neutral Rate as defined by KSA 79-2988	3.198
Total Proposed Estimated Tax Rate	3.352

Angie Evans
Recreation Commission Secretary

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS
DICKINSON COUNTY } ss.

Kathy Hageman being first duly sworn, deposes and says: That I am the editor of the Reflector-Chronicle, a daily newspaper printed in the State of Kansas, and published in and of general circulation in Dickinson County, Kansas, with a general paid circulation on a monthly basis, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for period of more than five years prior to the first publication of said notice, and has been admitted at the post office of Abilene, in said county, as a second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the day of 8-14, 2025 with subsequent publications being made on the following dates:

_____, 20____, _____, 20____

_____

_____

Printer's Fee $ 65.00

Subscribed and sworn to before me this 14th day of August, 2025

Kim A Maguire
Notary Public

KIM A MAGUIRE
STATE OF KANSAS
NOTARY PUBLIC
My Appointment Expires
8-5-2029

My commission expires 8-5-2029

Approved: _____

Judge _____